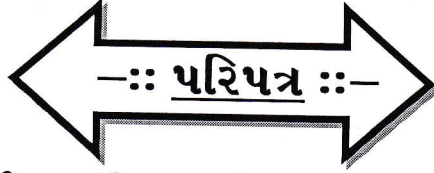


કુલસચિવશ્રીની કચેરી,
નવસારી કૃષિ યુનિવર્સિટી, નવસારી

GST અને Customs Duty
exemption & Central Excise
Duty exemptions Certificate
આપવા બાબત...



આથી નવસારી કૃષિ યુનિવર્સિટી, નવસારીના તાબા હેઠળની તમામ યુનિટ / સબયુનિટની કચેરીના વડાઓને ભારત સરકારશ્રીની હાલની ખરીદ નિતી મુજબ સમગ્ર દેશમાં જી.એસ.ટી. લાગુ પાડવામાં આવેલ છે. ભારત સરકારશ્રીના નાણાં વિભાગના તા.૧૪.૧૧.૨૦૧૭ અને તા.૨૫.૦૧.૨૦૧૮ના આ સાથે સામેલ જાહેરનામા મુજબ રાજ્ય / દેશની સંશોધન સંસ્થાઓ, યુનિવર્સિટીઓ, વિભાગો, લેબોરેટરી, કેન્સર ઈન્સ્ટિટ્યુટ જેવી સંસ્થાઓને તેમના તરફથી ખરીદ કરવામાં આવતા સાયન્ટીફિક અને તાંત્રિક ઈન્સ્ટ્રુમેન્ટ, લેબોરેટરી ઈક્વીપમેન્ટ, કન્ઝુમેબલ સાધનો, કોમ્પ્યુટર સોફ્ટવેર વગેરે સાધનો ખરીદી પર ૫ % જી.એસ.ટી. લાગુ પાડવા જણાવેલ છે.

અત્રેની યુનિવર્સિટી હેઠળની કોલેજો / વિભાગો / સંશોધન કેન્દ્રો ધ્વારા ઉક્ત વિગત મુજબ ખરીદી કરતી વખતે જી.એસ.ટી.નો રેટ ૫ % લેખે આકારવાનો રહેશે. તે માટે આ સાથે સામેલ રાખેલ નિયત કરેલ પ્રક્રિયામાં જ વિગતો ભરી જે વિભાગ હેઠળ સાધન ખરીદીની મંજૂરી આપવામાં આવેલ હોય તે વિભાગના સક્ષમ અધિકારીશ્રી (આચાર્યશ્રી / સંશોધન નિયામકશ્રી / કુલસચિવશ્રી) ના સહી / સિક્કા મેળવીને આગળની કાર્યવાહી કરવાની રહેશે.

આ પરિપત્રનો અમલ યુસ્ત પણે કરવાનો રહેશે.

જા.નં.નકૃયુ/૨જી/એડીએમ ૩.૧/૧૧૦૩૪-૮૩/૨૦૧૮.
નવસારી. તારીખ: ૨૨/૧૧/૨૦૧૮.


ઈ/યા. કુલસચિવ

નકલ સવિનય રવાના:-

૧૧ અત્રેની યુનિવર્સિટીના તમામ અધિકારીશ્રી / ડીનશ્રી તરફ.

૧૨ નવસારી કૃષિ યુનિવર્સિટી, નવસારીના તમામ યુનિટ/સબ યુનિટ અધિકારીશ્રીઓ/કર્મચારીઓ તરફ

NAVSARI AGRICULTURAL UNIVERSITY
NAVSARI



- Read: (1)** Notification No. 47/ 2017, dated: 14-11-2017 Integrated Tax (Rate) issued by Ministry of Finance (Department of Revenue), the Government of India.
- (2)** Notification No. 10/2018, dated: 25-01-2018 Integrated Tax (Rate) issued by Ministry of Finance (Department of Revenue), the Government of India.

CERTIFICATE

It is certified that Navsari Agricultural University, Navsari is established by Gujarat Act No. 5 of 2004 (Gujarat Agricultural Universities Act – 2004) and working under of Agriculture, Farmers Welfare and Co-operation Department, Government of Gujarat since 01-05-2004. The University is fully funded by the Government and research is one of the mandatory function of the University. According to provision made in the Notification No. 47/2017. GST is leviable at the rate of 5 per cent on the goods specified against Serial No. 1 under column 3 of Table given in this Notification. As per the subsequent amendment in Notification No. 47/2017 vide Notification No. 10/2018, College/Research Center of Navsari Agricultural University / Navsari Agricultural University (as may be the case) is eligible for GST leviable at the rate of 5 per cent on the goods listed in the details given below. The Navsari Agricultural University, Navsari is also registered with Department of Scientific and Industrial Research, Ministry of Science and Technology, Government of India for availing custom duty exemption vide letter No. TU/V/RG-CDE (1014) / 2018, dated 23/10/2018.

1.	Name and address of the Institute	College / Research Center (as may be the case)
2.	Head of the Institution	Registrar / Director of Research / Principal (as may be the case)
3.	Name of the Head of the Institution	Registrar / Director of Research / Principal (as may be the case)
4.	Description of the goods to be purchased	
5.	No. and Date of the purchase order placed	
6.	Amount of the purchase order placed (Rs.)	
7.	Name and address of the Manufacturer / Supplier	

It is further certified that the goods purchased as mentioned above are required for research purpose only.

Sign of the Registrar / Director of Research / Principal
(as may be the case)

No.
Date:

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (1)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 47/2017-Integrated Tax (Rate)

New Delhi, the 14th November, 2017

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the integrated tax leviable thereon under section 5 of the said Act, as in excess of the amount calculated at the rate of 5 per cent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

Table

S. No.	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/ Regional Engineering College	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.	(i) The goods are supplied to or for – (a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory in the concerned department to the supplier at the time of supply of the specified goods; or (b) an institution registered with the Government of India in the

		<p>Department of Scientific and Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods;</p> <p>(ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only;</p> <p>(iii) In the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p>
2.	<p>Research institution, other than a hospital</p> <p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.</p>	<p>(1) The institution is registered with the Government of India in the Department of Scientific and Research, which-</p> <p>(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each case, certifying that the said goods are essential for research purposes and will be used for stated purpose only;</p> <p>(ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for</p>

			<p>research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p> <p>(2) The goods falling under (1) above shall not be transferred or sold by the institution for a period of five years from the date of installation.</p>
3.	Departments and laboratories of the Central Government and State Governments, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.</p>	<p>(i) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only;</p> <p>(ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p>
4.	Regional Cancer Centre (Cancer Institute)	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches.</p>	<p>(i) The goods are supplied to the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods;</p> <p>(ii) the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes</p>

				only; (iii) in case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.
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Explanation. - For the purposes of this notification, the expression, -

- (a) "Public funded research institution" means a research institution in the case of which not less than fifty per-cent. of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;
- (b) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes -
- (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a deemed University for the purposes of this Act;
 - (ii) an institution declared by Parliament by law to be an institution of national importance;
 - (iii) a college maintained by, or affiliated to, a University;
- (c) "Head" means -
- (i) in relation to an institution, the Director thereof (by whatever name called);
 - (ii) in relation to a University, the Registrar thereof (by whatever name called);
 - (iii) in relation to a college, the Principal thereof (by whatever name called);
- (d) "hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

2. This notification shall come into force with effect from the 15th day of November, 2017.

[F. No. 354/320/2017-TRU]

(Ruchi Bisht)

Under Secretary to Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 10/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 6 of the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 47/2017- Integrated Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1396 (E), dated the 14th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";

(ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

"*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017."

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No. 47/2017-Central Tax (Rate), dated the 14th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1396 (E), dated the 14th November, 2017.